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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 6th June, 2022.

Notification No. 07/2022-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-40) GST-2022/S.128 (35)TH:- In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-141)GST-2017/S.128(4)-TH dated the 29th December, 2017 being Notification No. 73/2017-State Tax, namely:-

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely: —

“Provided also that the late fee payable for delay in furnishing of **FORM GSTR-4** for the Financial Year 2021-22 under section 47 of the said Act shall stand waived for the period from the 1st day of May, 2022 till the 30th day of June, 2022.”

By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Deputy Secretary to Government.

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